

# SIKKIM



## GOVERNMENT

## GAZETTE

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Wednesday 26<sup>th</sup> November, 2014**

**No. 508**

**GOVERNMENT OF SIKKIM  
COMMERCIAL TAXES DIVISION**

**No: 112/CTD/2014**

**Dated: 20.11.2014**

### NOTIFICATION

In exercise of power conferred by section 24 of the Sikkim Value Added Tax Act, 2005 the State Government hereby notifies the revised rate of tax as given under column III on local sales of category of goods listed under column II in the Table below:-

Sl. No.	Category of goods	Rate of tax
I	I	III
1	All goods specified in Schedule II	1.10 paise per rupee
2	All goods specified in Schedule III, other than the declared goods listed under Section 14 of the Central Sales Tax Act, 1956	4.50 paise per rupee
3	All goods specified in Schedule IV	4.50 paise per rupee
4	All goods specified in Schedule V	13.50 paise per rupee
5	All goods specified in Schedule VI	22.00 paise per rupee

This notification shall come into effect from the 01st day of January 2015.

**Commissioner of Commercial Taxes.**